

**County of Chesterfield, Virginia**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended June 30, 2005**

	<u>Vehicle and Communications Maintenance</u>	<u>Risk Management</u>	<u>Capital Projects Management</u>	<u>Total</u>
<b>Cash flows from operating activities</b>				
Receipts from customers	\$ 14,488,666	\$ 5,255,118	\$ 557,069	\$ 20,300,853
Payments to suppliers	(7,835,768)	(2,558,660)	(114,753)	(10,509,181)
Payments to employees	(4,230,124)	(1,014,282)	(437,147)	(5,681,553)
Claims paid	-	(1,953,206)	-	(1,953,206)
Other receipts (payments)				
Net cash provided by (used in) operating activities	<u>2,422,774</u>	<u>(271,030)</u>	<u>5,169</u>	<u>2,156,913</u>
<b>Cash flows from non-capital financing activities</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net cash provided by (used in) non-capital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash flows from capital and related financing activities</b>				
Purchase of capital assets	(1,895,801)	-	-	(1,895,801)
Proceeds from sale of capital assets	136,072	-	-	136,072
Net cash used in capital and related financing activities	<u>(1,759,729)</u>	<u>-</u>	<u>-</u>	<u>(1,759,729)</u>
<b>Cash flows from investing activities</b>				
Interest received	-	158,967	-	158,967
Net increase (decrease) in cash and cash equivalents	663,045	(112,063)	5,169	556,151
Cash and cash equivalents, July 1, 2004	<u>2,818,779</u>	<u>4,876,707</u>	<u>146,587</u>	<u>7,842,073</u>
Cash and cash equivalents, June 30, 2005	<u>\$ 3,481,824</u>	<u>\$ 4,764,644</u>	<u>\$ 151,756</u>	<u>\$ 8,398,224</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
Operating income (loss)	\$ 454,230	\$ (1,425,155)	\$ (4,816)	\$ (975,741)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	1,097,164	19,295	750	1,117,209
Changes in assets and liabilities:				
Receivables, net	(8,859)	-	715	(8,144)
Inventories	130,201	-	-	130,201
Accounts and other payables	750,038	1,134,830	8,520	1,893,388
Net cash provided by (used in) operating activities	<u>\$ 2,422,774</u>	<u>\$ (271,030)</u>	<u>\$ 5,169</u>	<u>\$ 2,156,913</u>